Sales and Use Tax (Food Service License)

What is a food service license and how is the license obtained?

A food service license allows businesses to operate a retail food establishment that prepares and sells food, whether for immediate consumption or not. This includes restaurants, cafes, carry and take-outs, bars, food carts and other vehicles selling food, caterers, food sold at special events, service stations and vending machines that sell milk, fast food establishments and grocery stores that have prepared foods such as a deli.

The food service license is administered through the Department of Environmental Health or the County Health Department where the business is located.

The cost of the food service license varies depending upon the size of the food establishment. Business owners must check with their county to determine the cost.

The Department of Revenue automatically sends a food service license renewal form each November. However, food establishments applying for a food service license should contact their county health department for more information and instructions.

See the <u>Consumer Protection Agency</u> Web site for more information. Click here for: <u>Environmental Health and Safety Contacts</u>

See also Eating and Drinking Establishments